

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE .
REFER TO FILE: W-0

January 26, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-81 (4-148), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-02 NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5 3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-81 (4-148).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-81 (4-148), approximately 20 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors January 26, 2006 Page 2

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors January 26, 2006 Page 3

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for processing to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE Director of Public Works

MR:Im BDL2210

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-81 (4-148) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-81 (4-148) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-81 (4-148).
- 4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted of by the Board of Supervisors of the County of L Los Angeles County Waterworks District No. 40	os Angeles as the governing body of the
	VIOLET VARONA-LUKENS Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-81 (4-148) is approved and accepted.
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PASSED, AP	PROVED, AND ADOPTED th	is <u>5 th</u>	day of October,	2005, by
AYES:	3			
NOES:	Ø			
ABSENT:	Ø			
ABSTAIN:	ø			
			erson, Board of Direct aster Cemetery Distric	

ATTEST:

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED the following vote:	this day of <u>Odoby</u> , 2005, by
AYES: 5 NOES: Ø	
NOES: Ø	
ABSENT: Ø	
ABSTAIN:	
	Chairperson, Board of Trustees Antelope Valley Mosquito Abatement & Vector Control District
ATTEST:	
Baleaca Little	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this 10th day of $\underline{November}$, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT: Leonard Griffin

ABSTAIN:

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

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WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>25th</u> day of <u>0ctober</u>, 2005, by the following vote:

AYES: Council Members Jeffra, Sileo, Visokey, Vice Mayor Hearns, Mayor Roberts

NOES: None

ABSENT: None

ABSTAIN: None

Frank C. Roberts, Mayor City of Lancaster

ATTEST:

City Clerk

City Clerk

Approved as to Form:

City Attorney

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, A the following	PPROVED, AND ADOPTED to vote:	his 25th day of ochre 2005, by
AYES:	7	
NOES:	D	•
ABSENT:	P	
ABSTAIN:	0	
		Chairperson, Board of Directors Antelope Valley-East Kern Water Agency

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA:	Waterworks District # 40 ANTELOPE VALLEY 047.04 5878	rict # 40 ANTE!	LOPE VALLE)			
Effective Date: Annexation Number:	July 1, 2006 40-80(4-147) , LAFCO Designation 2004-30	FCO Designati	on 2004-30			
Waterworks District # 40, Antelope Valley Based on their 2004-05 Tax Sharing Ratios	0.013364537					
	(1) Current	(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
LOS ANGELES COUNT	0.442691920	44.2692%	0.013364537	0.005916373	-0.006003594	0.436688326
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.01.16%	0.013364537	0.000001553	0.000000000	0.000116181
L A COUNTY LIBRARY	0.029684283	2.9684%	0.013364537	0.000396717	-0.000396717	0.029287566
	0.178521741	17.8522%	0.013364537	0.002385860	-0.002385860	0.176135881
7.31 LACFIRE-FFW	0.006410165	0.6410%	0.013364537	0.000085669	0.000000000	0.006410165
LANCASTER CEMETER	0.001625887	0.1626%	0.013364537	0.000021729	-0.000021729	0.001604158
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002046476	0.2046%	0.013364537	0.000027350	-0.000027350	0.002019126
	0.000962227	0.0962%	0.013364537	0.000012860	-0.000012860	0.000949367
	0.067588245	6.7588%	0.013364537	0.000903286	-0.000903286	0.066684959
AN IELOPE VYEAST	0.019505127	1.9505%	0.013364537	0.000260677	-0.000260677	0.019244450
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
-	0.000000000	0.0000	0.013364537	0.000000000	Exempt	0.000000000
	0.001439932	0.1440%	0.013364537	0.000019244	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUTTON FUND	0.002857797	0.2858%	0.013364537	0.000038193	Exempt	0.002857797
CO SCH SERV ED - LA	0.060669275	6.0669%	0.013364537	0.000810817	Exempt	0.060669275
	0.000977427	%//88/U	0.013364537	0.000119979	Exempt	0.008977427
٠,	0.099382585	9.9383%	0.013364537	0.000011632	Exempt	0.0008/0385
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000365094	0.0365%	0.013364537	0.000004879	Exempt	0.099362363
	0.048689311	4.8689%	0.013364537	0.000650710	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.013364537	0.000368807	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.013364537	0.000000000	0.000000000	0.010012073
Total	1.000000000	100.000%		0.013364537	-0.010012073	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 - ACO FUND 51.75 5878 July 1, 2006 40-80(4-147) . LAFCO Designation 2004-30	rict # 40 - ACO	FUND			,
Waterworks District # 40, ACO FUND Based on their 2004 05 Tay Sharing Battoe	0.012235562					
	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	0.436688326	43.6688%	0.012235562	0.005343127	-0.005422980	0.431265345
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.012235562	0.000001422	0.000000000	0.000116181
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176135881	7.92697 17.6136%	0.012235562	0.000358350	-0.000358350	0.028929216
-	0.006410165	0.6410%	0.012235562	0.000078432	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.010012073	1.0012%	0.012235562	0.000122503	-0.000122503	0.009889570
53.50 LANCASTER CEMETERY DISTRICT 61.05 ANTELODE VI V MOSO 8 VECTOR CONTR	0.001604158	0.1604%	0.012235562	0.000019628	-0.000019628	0.001584530
ANTELOPE VY RESOUR	0.002019126	0.2019%	0.012235562	0.000024705	-0.000024705	0.001994421
	0.066684959	6.6685%	0.012235562	0.000815928	-0.000815928	0.065869031
•	0.019244450	1.9244%	0.012235562	0.000235467	-0.000235467	0.019008983
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND 400.15 COUNTY SCHOOL SERVICES	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
_	0.001459952	0.1440%	0.012235562	0.0000017618	Exempt	0.001439932
	0.060669275	6.0669%	0.012235562	0.000742323	Exempt	0.060669275
	0.008977427	0.8977%	0.012235562	0.000109844	Exempt	0.008977427
529.07 DEV CIR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.012235562	0.000010650	Exempt	0.000870385
•	0.099382585	9.9383%	0.012235562	0.001216002	Exempt	0.099382585
	0.000365094	0.0365%	0.012235562	0.000004467	Exempt	0.000365094
792.04 ANTELOPE VY.JT. COMMUNITY COLL	0.027595942	4.0009% 2.7596%	0.012235562	0.000337652	Exempt Exempt	0.048689311 0.027595942
		ŕ			•	
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.0000% 0.012235562	0.000000000	0.000000000	0.009166299
Total	1.000000000	100.000%		0.012235562	-0.009166299	1.0000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
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